

98-84355-25

National Tax Association

Report of Committee on
Assessment of...

Columbus

[1911]

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Z1 National tax association.
v 6 Report of committee on assessment of real estate
Columbus [1911]
p. 345-362 21 cm
Reprints from addresses and proceedings of the 5th
National conference on state and local taxation,
Richmond Sept. 5-8, 1911.
Vol. of Pamphlets

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TECHNICAL MICROFORM DATA

FILM SIZE: 35mm

REDUCTION RATIO: 11:1

IMAGE PLACEMENT: IA (IIA) IB IIB

DATE FILMED: 3-3-98

INITIALS: PB

TRACKING #: 32158

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MAIN ENTRY: National Tax Association

Report of Committee on Assessment of Real Estate

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RECEIVED SEP 11 1911
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WITH THE COMPLIMENTS OF THE
NEW YORK TAXPAYER'S ASSOCIATION,
29 BROADWAY, NEW YORK.

REPORT OF COMMITTEE

ON

ASSESSMENT OF REAL ESTATE

REPRINTED FROM THE ADDRESSES AND PROCEEDINGS OF THE
FIFTH NATIONAL CONFERENCE ON STATE AND LOCAL
TAXATION HELD AT RICHMOND, VIRGINIA
SEPTEMBER 5-8, 1911

NATIONAL TAX ASSOCIATION
COLUMBUS, OHIO

METHODS OF ASSESSING REAL ESTATE

Resolved, That as steps towards an equitable and scientific assessment of real estate, we earnestly recommend: that the method of assessment *in rem* be extended to all districts in all States; the preparation and use of tax maps in each taxing district; the separate assessment of land and buildings; and the use of standard units of measurement as a basis of valuation for both land and buildings to assist the assessor in the exercise of his judgment, such standards of value to be determined for each locality by its officials, with the greatest possible coöperation of its citizens, having due regard to local conditions.

— *Resolution adopted unanimously by the Fifth Conference on State and Local Taxation, Richmond, Virginia, September 7, 1911.*

REPORT OF COMMITTEE ON ASSESSMENT OF REAL ESTATE

This Committee after presenting its first report a year ago was continued for further investigation of the general subject assigned, and was charged with the additional duty of preparing tables, rules, and general instructions for the assessment of real estate.

It is difficult to proceed along the line assigned to us without some discussion of the powers and duties of local assessors and the various methods existing in the different States for the review of assessment; but as there is a committee on administration of tax laws, which is considering these topics, we shall refrain from any comment thereon as far as practicable. We shall endeavor to consider only the methods and schemes of work which are being applied or may be adopted by assessors in their actual assessment of property.

In our report last year we presented as one of the essentials in a proper classification of real estate the necessity for a separation of land and improvements in the field work of the assessor and the statement of such separate values on the tax roll. This we now repeat and emphasize. In the same manner we renew our recommendation for tax maps in each district as a foundation for assessment work, and for the preparation of land value maps on which the unit values of land may be set down in such a way that the gradations of value from one point of high value to the next point of high value may be seen at a glance.

The Committee desires that in reading this report there should be kept in mind the passages in its report of last year referring to the need of assessment *in rem* rather than *in personam*, and the need of full value assessment, and also the discussion at the last Conference on the question of the need of true consideration in deeds for the purpose of supplying the

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local assessor with the data for making equitable assessments.¹

These, however, are all general propositions, and even if they should all be enacted into law or embodied in the rules and regulations of tax departments or boards of assessors, will not supply the assessor with the necessary rules for the assessment of a particular lot or a particular building.

Your Committee has not been able to undertake a complete canvass of all local assessment districts, nor of any large number of cities. Most of the Committee, however, as members of state supervisory boards, have been sufficiently in contact with local assessment conditions to render such detailed investigation superfluous for present purposes.

Little progress has been made, except in a few localities, towards developing systematic methods of real estate assessment. This is due, we believe, chiefly to the short terms of office of local assessors or tax boards. It is due also to the popular belief, now happily diminishing, that a proper and equitable assessment of real estate can easily be made by any person familiar with the locality who will merely make a diligent personal inspection of the various properties therein.

In some localities, chiefly in cities where assessors have had permanent tenure, much progress has been made in developing systematic methods of assessment. In many other localities good work is done because of the knowledge and experience of the assessors, but without such systematic development as to make this knowledge or experience readily available for their successors or for the information of inquirers from elsewhere. If we shall refer in this report chiefly to the methods of a few cities, this is because they have developed their methods sufficiently to enable assessing officials from other localities to profit by their experience, and many have availed themselves of the opportunity.

The task of the assessor is to measure the value of each lot and building, and to do this accurately and scientifically he must have some standard of measure. Of course the actual assessed value set down upon the tax roll will be in dollars. Back of

¹ See also the address on "Uniform Listing of Real Estate," by L. G. Powers, Chief Statistician Census Bureau, at the Third Conference, 1909.

that statement in dollars there should be the entry, somewhere in the tax records, that the land value is composed of a given number of units of area, either in acres or feet, and of a given value, and that the building, in like manner, contains a given number of units of dimension each of a given value. Our task, then, is to suggest a standard, or set of standards, for the assessor, that shall have been tested by experience and shall be sufficiently simple to be readily employed and understood.

Real estate for purposes of assessment may be considered in three groups:

1. Ordinary real estate, such as (a) land and buildings in cities and (b) farm property in rural districts.
2. Real estate of public service corporations, including easements in public highways.
3. Mines, forests, and similar lands requiring some special knowledge to determine their value.

1. ORDINARY REAL ESTATE

(A) LAND AND BUILDINGS IN CITIES

The highest values for given areas of land or of buildings are found in cities, and, in consequence of these high values, it is in cities that systematic methods for the assessment of real estate have been most highly developed. For this reason, and also because many of the ideas underlying a proper assessment of city real estate can be applied to other kinds, this class should be considered first.

Two things are essential to an accurate assessment of city real estate. First, maps which shall show the area, dimensions, and locations of the real property and the various subdivisions of ownership, and second, a separate statement of the value of the land and the value of structures thereon.

Tax Maps

Tax maps for the assessment of real estate have been used in some cities for many years. The city of Newark began the lot and block system forty years ago. The cadastral system,

applying to both city and country real estate, has been in use in the Province of Quebec for a much longer time.

The lot and block system of assessment is the best plan for mapping. This consists of an official map, based on an actual survey, filed of record with some public officer, on which certain areas are designated as "blocks" and which are given a fixed, unchangeable number. On such a map a "block" should be bounded by street lines.

Within the block the map will be further subdivided according to the individual ownership of parcels. As lots are bought and sold, they may be united or subdivided, and when any change of this kind occurs, the map should be changed by some competent surveyor to conform to the new lines of ownership and the date of such change noted on the map.

Within each block, all the lots should be numbered consecutively, beginning with the number one for each block and continuing around the four sides of the block.

It will be found convenient to so number the lots as to leave vacant numbers for new lots if there is a prospect of subdivision among the existing lots at the time the first numbering is made.

When real estate is assessed by this lot and block system, the assessment roll may or may not carry the exact name of the owner. The assessment should be made against the particular lot as numbered on the city official map with such structures as appear thereon.

In Newark assessments are entered upon the tax books by streets for convenient reference. The assessor begins at the end of a street, and proceeds continuously to the other end of the street, or at least to the boundary of his district, and makes the assessment by the block and lot number of the official map.

In the city of New York, which has largely followed the Newark plan, the assessments are made entirely by blocks: first, of the frontage on one street, and then, continuing around the other three sides of the block. This method does not afford as easy comparison of different assessments along a given street as the Newark system. However, this objection is overcome by the use of land value maps.

Separate Assessment of Land and Improvements

The general method of stating a real estate assessment is to set down opposite the description of the property one valuation which includes the value of both the land and the buildings, if any, thereon. This method renders intelligent comparison of values impossible.

The separation of these two different elements of value is essential to an accurate assessment, and their separate statement on the assessment roll is necessary to enable proper comparisons to be made between the valuations of different parcels of property.

A few States require by statute the separate assessment of land and of the buildings thereon to be entered upon the assessment roll.

The method adopted in the city of New York in 1903, and this year extended by statute to all the cities in the State, requires merely a separate statement of the value of land, in addition to the statement of the total valuation of the real estate. The advantage of this method of separate assessment is, that it forces the assessor to recognize the economic fact that the value of a building is simply the difference between the value of the parcel of land with the building and what the same parcel would be worth if the building were removed. The difference between the two methods is slight when the improvements are new or perfectly adapted to the location, but in the case of old structures or those which are no longer suitable to the sites, the New York method is superior.

One plan or the other, however, should be employed by the assessor in his work, and where practicable the values should be separately entered upon the assessment roll.

Establishing Standards of Value

When the actual work of assessment is undertaken, the first problem that confronts the assessor is to find a basis for valuation, that is to say, a standard of value by which to measure each parcel and in terms of which to express its relation to the standard.

It is apparent that the primary need of the assessor is to determine for his own locality the normal unit of land area. This may be the lot of average size, say, 25×100 feet, or 50×150 feet, or whatever is by common consent regarded as a normal lot in the particular city. It is impossible to lay down one unit for all cities. Lots in one city may be generally 100 feet deep, in another 150 feet, and in still another 200 feet. The normal width of such lot may be 20 feet in one place and 50 feet in another. But in each city or section thereof it is clearly possible to fix upon a lot of a given size as the normal. From this lot of normal size, the assessor may easily determine the value of one foot frontage of the normal depth, and from this smaller unit he can determine the value of a lot of normal depth of any frontage by simple multiplication.

In Trenton, N.J., the Commissioners of Assessment keep a unit value book, by streets, showing for each block on the street the front foot value determined by the board for inside lots 100 feet deep. These values are revised by the board annually before the actual assessment is made, and the book is ruled so that the values for several years appear in parallel columns. In New York the unit value used is noted by the assessor on his field book.

Rules for Varying Depth of Lots

The next problem is to formulate a rule for valuing lots which are shorter or longer than the normal. This has been met in such cities as Newark, New York, and Baltimore, by the use of tables, based upon the experience of the Tax Departments, on which are shown, in percentages of the whole, the value for each foot of depth.¹ The Newark rule and the New York rule are not quite identical. The Newark rule gives a little more value to the front part of the lot than the rule in use in New York. We do not undertake to say that one is nearer the absolute truth than the other. Local conditions in each city may require a special table for such locality. A table similar to the Newark and New York tables should be prepared for each city, and should be used by the assessors. This table should be given

¹ These tables are given in an appendix to this report.

the utmost publicity, and should be revised as occasion demands, whenever the assessors are satisfied that the need exists. There is this, however, to be said, that as soon as any table is generally accepted by the assessors and by the real estate men of any city, the need of revision would practically disappear, because whether the rule conforms absolutely to the actual fact or not does not matter, provided purchases and sales of real estate in that city are substantially based on the use of such a rule. This has proven to be the fact both in Newark and New York.

Fifty years ago in deciding a lawsuit Judge Hoffman of New York laid down the rule that an ordinary city lot 50 feet deep was worth two thirds as much as a lot adjoining which was 100 feet deep, the latter being the standard depth in the city of New York. This formula has been accepted generally by real estate men and by the City Tax Department, and various rules and scales have been devised from it based upon the same principle. The Hoffman rule has been adopted in other cities also.

The Hoffman rule, however, has been found to give too little value to the front portion of a lot or to a short lot as compared with a deeper one on business streets, especially where frontage values are high. Various modifications of this rule are employed by individual assessors in different districts.

In the city of Newark, where front foot values are second only to those in the city of New York, a slightly different rule is used. For business properties the Newark rule gives 50 per cent of the value to the first 25 feet, taking, also, a 100-foot lot for a standard. This is about the ratio used by the assessors in New York business districts.

For lots deeper than 100 feet there is a decided variance in rules and opinions. Generally a 200-foot lot is estimated to be from 25 to 30 per cent more valuable than a 100-foot lot where the latter is the standard.

It should be noted also that experienced assessors do not all agree that 100 feet can be used as a unit when normal lots are 150 to 200 feet in depth.

In Baltimore the normal depth of lots in the business section is 150 feet. The table used in that city¹ is calculated to show

¹ See appendix to this report.

the percentage which a lot shorter than 150 feet bears to the standard size, and also the additional value of a deeper lot up to 200 feet. This rule practically makes the rear 100 feet of a 200-foot lot worth 20 per cent of the front 100 feet. But in the comparative value of the first 50 feet of a 100-foot lot it comes closer to the Hoffman than to the Newark rule.

Your Committee expresses no opinion on these disputed points. We believe that the actual variation between the various rules is negligible compared with the enormous advantage of adopting some tested rule in place of an arbitrary judgment of each piece of property.

The rules above discussed have been considered only in their application to lots of usable size. The rules may be used on narrow lots and lots of irregular shape, but they should be applied with caution, and the results should be carefully checked by a study of actual conditions and values.

In actual assessment work the assessor will enter on his field map the unit value of a normal unit on each street, or, to be more accurate, on each side of each block. From this unit value, he can then compute according to his table of percentages the land value of each lot of any size or shape upon that street, and enter the same on his assessment roll.

Thus all the lots along the given block will bear a just relation to each other, and the same will be true of all the lots upon the frontage of any block in the city.

It is to be observed, however, that while this method secures equality and precision among the lots along the side of a block or on the opposite sides of a street, it does not necessarily secure the proper relation between the assessments of lots in one block or one street with the lots on adjoining or neighboring streets or blocks. If we may compare the blocks to townships and the city to the county, we may say that the method above described has secured a proper equalization among the lots within the township, but has not provided for equalization among the townships in the county.

In the city of New York provision has been made for equalization among the blocks by the use of Land Value Maps.

Land Value Maps

An outline map of the city is used, subdivided into such areas as may be convenient. On each side of each street, for each block, the unit value of the normal unit is entered. Thus the relation of value on one street with values on another street is at once apparent. Points showing high value will grade off towards the points showing low values, and everywhere the values on one street will interlock with the values on the next street in a way that can be seen, understood, and explained. Accuracy and precision will be introduced into an assessment. The disturbing influences of abnormally high or abnormally low sales will be minimized, and the assessor will be doing what he ought to do; namely, exercising his judgment in assessing all lots within a given area in their relative values to one another.

The city of Milwaukee has for almost twenty years made a practice of using maps which have been termed "Equalization Maps," to assist in fixing unit or per front foot values. These maps are bird's-eye views of each ward drawn to scale, on which are shown each square or block of land bounded by streets or alleys. There is also shown on each map a tier of blocks of all the surrounding wards or adjoining property for the purpose of making comparisons. On these maps the assessed values of the land are shown on all sides of each block, so that comparisons can readily be made with all parts of such ward or adjoining wards.

Corner Values

One of the hardest problems presented to the assessor is to determine corner values. On this point the Committee is unable to discover any common rule among assessors. There seems to be no agreement as to how far the corner influence extends down the side of the street, or how far back it extends from the street front.

Corner influence, of course, is a fact, and a corner lot has a much greater value than an inside lot. All that we can at present say on this point is that the consensus of opinion appears to be that corner influence varies according to the use to which

the property is put, being greatest in retail business districts and smallest in suburban residence districts.

Building Values

It is much more difficult to establish standards for assessing buildings than for assessing land. The assessor should have some formula, sufficiently flexible, by which to appraise the building. The cost of construction for a new building, of the type of the building under consideration, can be worked out. This is not a difficult problem; real estate men and builders can readily supply the assessor with this information. From such information he can construct a table, made up of definite types of buildings, of definite size and construction. If this table is sufficiently worked out, it may be made to include all types of buildings coming within his jurisdiction. If such table is not worked out in this detail, it is possible for the assessor to reduce his table so as to show the cubage cost or the cost per square foot of floor space for each type. Then by ascertaining the cubage or the floor space of the given building and multiplying it by his unit cost he will have the approximate cost of construction of such a building.

This, however, does not allow for depreciation. Attempts have been made to work out tables of depreciation based upon age, but we have not been able to learn of any table of this kind that is really satisfactory or accurate.

Another thing that must constantly be borne in mind in assessing buildings is that the building must be suitable to the site. A residence standing in the midst of business buildings, far from the usual residence neighborhood, will have small selling value. It may be in the best of repair and admirably designed for residential purposes, but its value will be practically nil, because it is unsuited to the site. Every city, doubtless, has many instances where the transition from residence to business uses has taken all value from some buildings. To assess such buildings on the basis of construction cost or on their actual conditions as dwellings would be a great injustice to the owners.

An assessor can be sure of his land values. But when he

assesses buildings by the use of building factors, the result in each case should be tested by his judgment of the additional selling value which the building gives to the lot on which it stands. If the total of land value and building value as thus assessed exceeds the actual selling value, the assessor should go over his figures and reduce his building factor. Otherwise he will not make proper allowance for deterioration or inadequacy of the improvement to the site.

(B) LAND AND BUILDINGS IN THE COUNTRY

Area

The first requisite is a determination, as accurate as possible, of the area of each separately assessed parcel. If there is a tax map, this should show the area. In most country tax districts at the present time there is no tax map, and absolutely no means exists for verifying the guess at the area of a farm which the assessor makes when he compiles his tax roll. The discrepancy which appears so frequently when one attempts to compare the total area of the assessed land in a township with the actual area of such township is startling, and the conclusion is inevitable that much land has not been assessed at all. In fact, it may be accepted as of common knowledge that the number of acres assessed to the owner of a farm is often well under the size of the farm. A tax map of some sort is a prerequisite to equitable and scientific assessment work in country districts, but, as said in our former report, such tax map may, in the beginning, be merely an outline sketch map, if nothing better is available.

Separate Assessment of Land and Improvements

We do not feel it necessary to repeat or enlarge on what was said on this subject in our former report, to which we beg to refer.

Establishing Standards of Value

The problem of fixing a standard of value is presented to the country assessor just as to the city assessor, but it is not the

same problem. In cities frontage is the chief element of value in lots. But frontage is of small relative importance in the country. To assess two lots in a city, of equal frontage, but of different depths, by square foot value would produce gross inequality. In the country to assess two farms of equal area and fertility, but with unequal frontage on the highway, by a front foot rule, would in turn produce gross inequality. Superficial area or acreage must be the rule for assessment in the country.

The country assessor does not have to determine a normal unit of area as does the city assessor. The acre is the commonly accepted unit. But he has the same problem as the city assessor of establishing the value of his unit at different points in his district.

We recommend the same method as for city assessors; namely, land value maps.

Land Value Maps

On each road the value of an acre of each class of land, into which the land in his district is divided for purposes of assessment, should be determined. From such unit values the value of the acreage in each farm can be determined, making due allowance for rock, gully, hillside, etc.

In our last report we discussed at length the classification of land for assessment purposes, particularly rural land. The country assessor can enter on the maps at appropriate points the values which he has determined upon as the normal value per acre of land of these different classes. Then by looking over the maps as a whole he can readily see whether he has made sufficient allowance in these acreage values for differences of location, topography, transportation facilities, improved highways, and other advantages or disadvantages.

Building Values

The assessment of buildings in the country does not present problems differing from assessment of buildings in the city, and the country assessor can use the same rules as the city assessor. He will have fewer types to deal with, and the problem should be easier for that reason. We desire, however, especially to

caution country assessors to make a proper allowance for depreciation in the value of buildings, for the methods of construction and the failure to keep up proper repairs in country buildings cause them to deteriorate much more rapidly than city buildings.

2. PUBLIC SERVICE CORPORATIONS

The property of public service corporations should be assessed as a unit. This rule, if followed, will remove most of such property from the local assessors, as by far the largest amount of public service corporation property extends through more than one tax district. The manner of distributing taxes collected upon the value of public service corporation property when assessed as a unit, or whether such property should be assessed at one rate or at local rates through an apportionment of assessed values among the local tax districts, are questions outside the scope of this Committee. Our suggestion is merely that the assessment of this property should be made as a unit by one assessing authority. This, however, is impracticable in some States because of constitutional provisions.

Where the local assessor must continue to be charged with the actual assessment of the property or franchises, or both, within his district, of a public service corporation whose lines extend through several districts, he should, where practicable, be guided and controlled by positive regulations, prescribed by central state authority, so that there may be uniformity of assessment of this class of property.

So much of the value of public service corporation property, however, depends upon its employment as a unit and its actual or potential earning power, that a local assessment at physical valuation is rarely satisfactory to any one.

3. FORESTS, MINES, AND QUARRIES

The local assessor is as a rule poorly equipped for making a valuation of unusual classes of real estate such as we have embraced in the general terms of forests, mines, and quarries. Such assessment work requires special knowledge and skill. A State Tax Commission can be of great assistance to local as-

sessors in furnishing data and rules for the assessment of such property.

In the State of Washington, for example, the State Tax Commission has conducted "timber cruises" for the purpose of mapping the timber lands of the State. The commission has prepared maps of a number of counties, subdivided into sections, and has noted upon each map the character of the timber in each of these subdivisions, together with other information of great assistance in valuation.

The Minnesota Tax Commission has conducted extended investigations of the iron ore deposits, and has compiled tables showing the relative values per ton of the various grades of iron ore deposits.

Wherever practicable, assessments, or at least a valuation, of such unusual real estate should be made by a State Board for the information of local assessors. Where this cannot be done, it would be advisable in many cases for the local governing officials to have a valuation made by a competent person, or persons, for the guidance of local assessors.

CONCLUSIONS

1. A tax map should be used in each tax district. Accurate, equitable, and scientific assessment cannot be made without an accurate map as a base.
2. Land and improvements should be separately assessed.
3. Standards of value should be established by each assessor, for land and for buildings, to assist him in the exercise of his judgment.
4. A table of values, by which to determine the relative value of lots of varying sizes, should be established and used in each city.
5. Land value maps, on which the unit values of land throughout the city are shown should be prepared and used in each city.
6. A table of building factors should be prepared and used by assessors from which, when applied to cubage or square foot floor area, the approximate value of a building may be determined.

MERCER PLAN OF LISTING PROPERTY

State Board of Taxation Gives Official Approval to the Scheme.

TRENTON, May 9.—The State Board of Equalization of Taxes yesterday gave its approval of a new rule adopted by the Mercer County Board of Taxation, which will revolutionize the present method of bookkeeping in vogue by the assessors in the county outside of the city of Trenton.

The new rule, which was suggested by John P. Dullard, president of the Trenton Board of Assessors, requires that all assessments be entered in the assessors' books in the consecutive order in which properties exist on the various streets and roads instead of in alphabetical order of the names of the owners. This is in conformity with the practice that has obtained in Trenton ever since Mr. Dullard became president of the local board ten years ago, and is also in conformity with the practice in all the taxing districts in the country in which modern methods of bookkeeping prevail.

The advantage of listing properties in the consecutive order in which they appear on a given street or road, instead of in the alphabetical order of the names of the owners, is that the opportunity for comparison of assessments, one with the other, is thereby greatly simplified. With the proper

ties listed one after the other on a given street, a glance at the assessors' books will disclose any errors, omissions or favoritism, whereas if the properties are entered up in the alphabetical order of the names of the owners there is practically no opportunity for comparison, because adjoining properties may be entered in the assessors' books at widely divergent points. For instance, a property owned by a Mr. Adams would be entered up in the A's and an adjoining property owned by Mr. Thomas would appear in the T's. And the person seeking to make a comparison, whether an individual or a member of the County Tax Board, would be at sea unless he happened to know the names of the owners of both properties, which under ordinary circumstances would not be the case.

The practice in Trenton of entering up the properties in the consecutive order in which they appear on a given street is not only advantageous because of the opportunity it affords for comparison, but it is also advantageous in that it reduces to a minimum the opportunity of property owners escaping taxation altogether by reason of not being listed at all.

The rule adopted by the Mercer County Board of Taxation and approved by the State Board will be officially promulgated to all the assessors of the county at a meeting at the Court House to-morrow, which has been called by the County Board and which all the assessors of the county, both those from the city and from the county have been invited to attend.

Camden, N. J. Post-Telegram,
May 9, 1912.

NEW VOLUME ON STATE AND LOCAL TAXATION.

Your attention is called to the volume of Addresses and Proceedings of the Richmond (1911) Conference on State and Local Taxation, now ready for distribution. (Published by the National Tax Association, Columbus, Ohio. Cloth, pp. 485; \$2.00 postpaid).

This Conference was attended by delegates from 35 States, many of them tax officials. The contents of the volume are of great practical value to all who are interested in taxation.

Some of the subjects discussed in the addresses and by the delegates were:

Taxation of public service corporations, with special reference to gross earnings systems. The recent adoption of this plan in California (with exemption from local assessment) is described in detail.

The abolition of double taxation of inheritances in the State of New York.

Home rule in taxation, pro and con, and the Oregon local option amendment.

The Wisconsin income tax law, the fixed taxes on monies and credits in Iowa and Wisconsin, and the stamp tax on securities in New York.

The report of the Committee on Real Estate Assessment deals with rules and methods of valuation. Substitutes for the personal property tax are discussed by the committee on that subject. Other committee reports deal with taxation of Mercantile Business; of Banks and Financial Institutions; and with the Administration of Tax Laws. An informal discussion of administrative problems by tax officials occupied one entire session and is reported in the volume.

The volumes of proceedings of the four prior conferences (uniform in style and price) contain addresses on many other phases of taxation, and the five volumes constitute the most complete set of taxation literature in print. Descriptive circular of contents will be sent on application.

Any of the volumes mailed on receipt of price by the

NEW YORK TAX REFORM ASSOCIATION,
29 Broadway, New York.

7. Land value maps would be of great assistance to assessors in rural districts.

T. C. TOWNSEND, *Chairman*,
former State Tax Commissioner,
Charleston, W.Va.

WILLIAM S. GLASS,
former Member State Tax Commission,
Maryville, Kan.

JOHN PERRIE,
Tax Commissioner Province of
Alberta, Edmonton, Alberta.

A. C. PLEYDELL,
Secretary of New York Tax Reform
Association.

L. G. POWERS,
Chief Statistician Bureau of Census,
Washington, D.C.

FRANK B. SCHUTZ,
Tax Commissioner, City of Milwaukee.

J. J. THOMAS,
State Board of Equalization, Salt
Lake City, Utah.

E. L. HEYDECKER, *Secretary*,
Assistant Tax Commissioner, City of
New York.

Committee.

APPENDIX

HOFFMANN-NEILL RULE

Used by New York City Tax Department for most sections. Showing percentage of value for various depths of a 100-foot lot.

FEET	PER CENT	FEET	PER CENT	FEET	PER CENT	FEET	PER CENT
1	06.76	26	45.48	51	67.45	76	85.14
2	10.14	27	46.50	52	68.22	77	85.79
3	12.86	28	47.51	53	68.99	78	86.44
4	15.20	29	48.50	54	69.75	79	87.09
5	17.32	30	49.47	55	70.51	80	87.73
6	19.29	31	50.42	56	71.26	81	88.37
7	21.12	32	51.36	57	72.01	82	89.01
8	22.82	33	52.29	58	72.75	83	89.64
9	24.43	34	53.21	59	73.48	84	90.27
10	25.98	35	54.12	60	74.20	85	90.90
11	27.48	36	55.01	61	74.92	86	91.53
12	28.93	37	55.89	62	75.63	87	92.16
13	30.33	38	56.76	63	76.34	88	92.78
14	31.68	39	57.63	64	77.04	89	93.40
15	32.98	40	58.49	65	77.74	90	94.01
16	34.24	41	59.34	66	78.43	91	94.62
17	35.47	42	60.18	67	79.12	92	95.23
18	36.67	43	61.02	68	79.81	93	95.83
19	37.84	44	61.85	69	80.49	94	96.43
20	38.99	45	62.67	70	81.17	95	97.03
21	40.12	46	63.48	71	81.85	96	97.63
22	41.23	47	64.29	72	82.51	97	98.23
23	42.32	48	65.09	73	83.17	98	98.82
24	43.39	49	65.88	74	83.83	99	99.41
25	44.44	50	66.67	75	84.49	100	100.00

Standard lots in New York are 100 feet deep. The Department suggests the following rule for deeper lots:

125 feet	109 per cent
150 feet	117 per cent
175 feet	124 per cent
200 feet	130 per cent

HOFFMANN RULE

(Calculated here in 2 decimals only, and by 5 feet distances)

FEET	PER CENT	FEET	PER CENT
5	18	55	71
10	26	60	75
15	33	65	79
20	39	70	82
25	45	75	85
30	50	80	88
35	55	85	91
40	59	90	94
45	63	95	97
50	67	100	100

NEWARK, NEW JERSEY, RULE

FOR PROPERTY IN BUSINESS DISTRICTS

Standard, 100 feet deep

FEET IN DEPTH	ADD FOR EACH 25 FEET	TOTAL VALUE IN PERCENTAGE
	<i>Per Cent</i>	
25	50	50
50	24	74
75	14	88
100	12	100
125	11	111
150	10	121
175	8	129
200	4	133

BALTIMORE, LINDSEY, AND BERNARD RULE

Unit, 150 feet deep. Value, \$1000

Table calculated up to 200 feet

DEPTH FROM FRONT	PER CENT OF SIZE	VALUE
<i>Feet</i>		
5	3 $\frac{1}{2}$	\$90
10	6 $\frac{1}{2}$	150
15	10	210
20	13 $\frac{1}{2}$	270
25	16 $\frac{1}{2}$	330
30	20	385
35	23 $\frac{1}{2}$	440
40	26 $\frac{1}{2}$	490
45	30	540
50	33	585
55	36 $\frac{1}{2}$	630
60	40	670
65	43 $\frac{1}{2}$	706
70	46 $\frac{1}{2}$	739
75	50	769
80	53 $\frac{1}{2}$	796
85	56 $\frac{1}{2}$	820
90	60	842
95	63 $\frac{1}{2}$	862
100	66 $\frac{1}{2}$	880
105	70	896
110	73 $\frac{1}{2}$	911
115	76 $\frac{1}{2}$	925
120	80	938
125	83 $\frac{1}{2}$	950
130	86 $\frac{1}{2}$	961
135	90	972
140	93 $\frac{1}{2}$	982
145	96 $\frac{1}{2}$	992
150	100	1000
155	103 $\frac{1}{2}$	1007
160	106 $\frac{1}{2}$	1013
165	110	1019
170	113 $\frac{1}{2}$	1025
175	116 $\frac{1}{2}$	1030
180	120	1035
185	123 $\frac{1}{2}$	1039
190	126 $\frac{1}{2}$	1043
195	130	1047
200	133 $\frac{1}{2}$	1050

32188

**END OF
TITLE**